UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

-V-

MISTER A.C. LTD., and MICHAEL C. VIGNOLA,

Defendants.

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07 Cr. 1021 (GEL)

ORDER

GERARD E. LYNCH, District Judge:

On November 7, 2007, having consented to proceed before a magistrate judge, defendants entered guilty pleas before United States Magistrate Judge James C. Francis. At the conclusion of the proceeding, after fully advising and questioning the defendants as required by Rule 11, Federal Rules of Criminal Procedure, the magistrate judge reported and recommended that the defendants' pleas of guilty be accepted.

Having carefully reviewed the transcript of the allocution, the charging instrument, and all other pertinent parts of the record, the Court has determined that the defendants entered the guilty pleas knowingly and voluntarily and that there is a factual basis for the guilty pleas.

Accordingly, it is hereby ORDERED that the defendants' guilty pleas are accepted.

SO ORDERED.

Dated: New York, New York

November 30, 2007

GERARD E. LYNCH

United States District Judge